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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH

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YOU “ROLAND” LI, individually and derivatively on behalf of AKIRIX L.L.C., a Utah Limited Liability Company; LARRY LEWIS, an individual; AKIRIX L.L.C., a Utah Limited Liability Company; KURIOSUS, L.L.C., a Utah Limited Liability Company; LLC INVESTMENT HOLDINGS, L.L.C., a Utah Limited Liability Company,

Plaintiffs,

v.

JACK LEWIS, an individual,

Defendant,

INTERNAL REVENUE SERVICE, a Bureau of the DEPARTMENT OF TREASURY, UNITED STATES OF AMERICA, a necessary party,

Stakeholder.

MEMORANDUM DECISION AND ORDER  
DENYING MOTION FOR ORDER TO  
SHOW CAUSE

Case No. 1:20-CV-12 TS-PMW

District Judge Ted Stewart

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AND ALL RELATED CLAIMS.

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This matter is before the Court on a Motion for Order to Show Cause filed by Defendant Jack Lewis. “To prevail in a civil contempt proceeding, the [movant] has the burden of proving, by clear and convincing evidence, that a valid court order existed, that the defendant had knowledge of the order, and that the defendant disobeyed the order.”<sup>1</sup>

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<sup>1</sup> *Reliance Ins. Co. v. Mast Constr. Co.*, 159 F.3d 1311, 1315 (10th Cir. 1998) (internal citation omitted).

Defendant's Motion fails to satisfy this high standard. Therefore, it must be denied. The Court declines to engage with the juvenile and unprofessional rhetoric spewed by the attorneys on both sides. The Court demands better from those who practice before it.

It is therefore

ORDERED that Defendant's Motion for Order to Show Cause (Docket No. 56) is DENIED.

DATED April 28, 2020

BY THE COURT:



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Ted Stewart  
United States District Judge